

**Exhibit 1**

**Disputed Claims**

**Debtors' Forty-Fifth Omnibus Objection to Proofs of Claim**  
**Exhibit 1 – Disputed Claims**

**In re: Sears Holdings Corporation, et al.**  
**Case No. 18-23538 (RDD)**

Schedule of Claims to be Reclassified										
Ref #	Name of Claimant	Affected Claim No.	Claim Status	Administrative Priority Claim	503(b)(9) Administrative Priority Claim	Secured Claim	Priority Claim	General Unsecured Claim	Total Claim	Reasons for Reclassification (a)
1.	City of Lakewood Colorado - Revenue Division	20096	Asserted				\$56,143.87	\$14,282.80	\$70,426.67	(i)
			Surviving				\$51,039.88	\$19,386.79	\$70,426.67	
2.	City of Lakewood Colorado - Revenue Division	20097	Asserted				\$36,589.90	\$9,144.91	\$45,734.81	(i)
			Surviving				\$33,263.55	\$12,471.26	\$45,734.81	
3.	City of Lakewood Colorado - Revenue Division	20098	Asserted				\$10,546.72	\$3,977.79	\$14,524.51	(i)
			Surviving				\$9,345.11	\$5,179.40	\$14,524.51	
4.	City of Thornton and Use Tax Division	20277	Asserted			\$48,872.23			\$48,872.23	(i) (ii)
			Surviving			\$0.00	\$38,757.93	\$10,114.30	\$48,872.23	
5.	City of Thornton Sales and Use Tax Division	20275	Asserted			\$20,606.04			\$20,606.04	(i) (ii)
			Surviving			\$0.00	\$16,426.27	\$4,179.77	\$20,606.04	
6.	NJ Dept of Labor, Div. Employer Accounts	26516	Asserted			\$54,114.66			\$54,114.66	(i) (ii)
			Surviving			\$0.00	\$2,902.69	\$51,211.97	\$54,114.66	
7.	WA Department of Revenue	5826	Asserted				\$1,601.35	\$373.95	\$1,975.30	(i)
			Surviving				\$982.92	\$992.38	\$1,975.30	

(a) Corresponding reasons, as addressed in paragraph 10 of the Objection, are as follows:

- (i) The Debtors' books and records do not support any entitlement to secured or priority status.
- (ii) The Debtors' books and records do not support any entitlement to secured status.